was *kole roga* and people wanted spraying. I did see the spraying myself.

Mr. H. Krishna Sastry.—Some rules are introduced in the *maidan* regarding areca garden *bagayet.*

Revenue Commissioner.—When there are four areca trees, it is not considered as *bagayet.* The rules may have been misapplied. If individual cases are brought to notice, a circular will be issued for the proper enforcement of the rules.

Dewan.—The matter will be considered.

SUBJECT No. 10.

Remission of land revenue.

Messrs. (1) B. Narayana Reddi, Bagepalli Taluk, and (2) Rudrappa and Seenappa, Hoskote Taluk.

Mr. Seenappa.—Remission of assessment may be granted for uncultivated wet lands this year on account of failure of timely rains.

Mr. Karnic Krishnamurti Rao.—Wherever crops have not been raised, remission should be given. Our representations are likely to be dismissed as having been made either too early or too late. According to Land Revenue Rules, dry rate of assessment may be taken when crops fail. This is the time to make our representation as the rains have failed now.

Mr. Vema Reddi.—Rains have failed, there is no water to drink and the raiyats are suffering. Remission of assessment shonld be granted.

Dewan.—The Revenue Commissioner will issue a circular to the Deputy Commissioners to report instances of failure of crops and Government will do whatever is possible on the recommendations of the Revenue Commissioner.

Mr. Ananthiah.—There are certain garden lands in Shimoga Taluk in which areca trees have dried up for want of rain. Such lands may be treated as wet lands.

Messrs. D. S. Hanumantha Rao & Krishnamurthyachar.—Some lands in Hoskote, Mulbagal and other places are classed as *bagayet* though there are not cocoanut or arecanut trees. They do not get any remission.

Dewan.—A circular will be issued directing such lands being treated as wet or made eligible for remission like wet lands.

SUBJECT No. 11.

Recovery of contribution for the restoration of tanks.

Mr. Krishnamurthyachar, Mulbagal Taluk.

Mr. Krishnamurthyachar.—Tanks are classified under two heads, major and minor and the rates of assessment are almost the same for both. Under major tanks, three or four crops can be grown, but minor

tanks have to fill three or four times before a single crop is grown. For the restoration of major tanks, no contribution is required but for minor tanks, contribution is necessary. Where is the justification ? Either this distinction should be removed or the recovery of contribution may be made in the case of major tanks also. The rate of assessment for minor tanks may be reduced to Rs. 3 even if the contribution is removed.

Mr. H. Krishna Sastry.—The policy of Government in the repair and restoration of tanks has to be changed. It has been said in the Dewan's Address that the estimated value of the existing tanks is 7 crores. These tanks are deteriorating year after year. Estimates of Rs. 5,000 should have now to be sent to the Engineering Department. The plans and estimates are not generally approved by the Engineering Department, with the result that everything must be done newly. There will be thus a delay of 4 or 5 years. By this delay, work estimated to cost Rs. 5,000 actually costs Rs. 9,000. It should be ordered that works up to an estimated cost of Rs. 10,000 should be carried out by the Revenue Department. If this is done, many tanks will be restored. There are ten or twelve instances of long delays in the execution of these works in each taluk though contributions have been paid a long time ago.

Dewan.—Contribution has been reduced from one-third to one-fourth and the orders will come into effect soon.

Mr. C. Vasudeva Rao.—The assessment under Mirle tank is Rs. 6 and that under the Basavanhalli tank which is a very small tank is also Rs. 6. This assessment is disproportionately great.

Mr. Karnic Krishnamurthi Rao.—Minor tanks are in a very poor condition. The condition of tanks in *inam* villages is worse. Half the cost of restoring tanks in *inam* villages may be borne by Government. It is not known what action has been taken on the report of the Committee. Even when contribution is paid, no work is done at present. In many villages, the tanks are in such a condition that drinking water is not available either for people or for cattle. More repairs should be done for minor tanks. It should be made a rule that a certain number of minor tanks should be restored every year. Some money should be set apart in the budget for restoration of minor tanks.

Mr. Vema Reddi.—There are a good number of minor tanks in the State and on account of the distinction between major and minor tanks, progress and restoration work is very slow. The *kandayam* under minor tanks should be reduced to half of what it is now. As contribution has to be paid before any repairs are done, there is no progress at all in the restoration of minor tanks. The portion of the raiyats' contribution may be paid by Government and treated as *takavi* loans.

Revenue Commissioner.—The present rules provide for *takavi* loans being given when people are not able to pay contribution. Some allotment is made every year for the restoration and repair of minor tanks. Government are taking all possible steps for effecting rapid improvements in this direction. Progress has been slow on account of various causes. Labour cannot be had, contractors could not be found and no proper materials are available. We have been devising all possible means as we want progress to be more rapid. If members have any practical suggestions to make as to how progress could be effected more rapidly, they will be quite welcome.

Mr. Karnic Krishnamurti Rao.—What I meant to say was there has not been as much progress as there ought to have been. More contractors may be trained. No facilities have been given for restoration of minor tanks in inam villages.

Dewan.—Noted.

SUBJECT No. 12.

Amendment of the Income-tax Regulation.

Mr. Kannasettappa, Chikballapur Taluk.

The provision in the Income-tax Regulation to the effect that tax has to be paid on income derived from house property even though the house is in the occupation of the owner may be removed.

Dewan.—The subject may be taken up afterwards along with other similar representations on the subject.

SUBJECT No. 13.

Amendment of the Village Offices Regulation.

Messrs. S. R. Balakrishna Rao, Shimoga Taluk; P. Venkappaiya, Shimoga District Board and Narasimha Jois, Nagar Sabha.

Mr. S. R. Balakrishna Rao.—A limitation period of three years has been fixed in the Village Offices Regulation for the institution of suits for right to offices. This should be increased to 12 years. According to the Limitation Act, 12 years have been fixed even for small things, *e.g.*, property of the value of Rs. 5 The provisions of Section 18 of the Limitation Regulation should be incorporated into the Mysore Village Offices Regulation which should be amended suitably.

Mr. Huchveere Gowda.—There was a rule formerly limiting the period in such cases to 12 years. It